

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Rensselaer Central School Corp (3815)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$14,663	\$17,004	\$46,846	n/a	219%	175%
	11100 Regular Programs; Elementary	\$1,663,140	\$1,993,569	\$2,132,110	\$2,423,522	46%	22%	14%
	11200 Regular Programs; Middle/Junior High	\$834,614	\$1,076,498	\$1,073,753	\$1,232,652	48%	15%	15%
	11300 Regular Programs; High School	\$1,077,300	\$1,148,014	\$1,108,612	\$1,307,158	21%	14%	18%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$27,000	\$25,200	\$25,200	n/a	-7%	0%
	11410 Vocational Education; Agriculture A	\$56,145	\$78,720	\$104,345	\$97,104	73%	23%	-7%
	11440 Vocational Education; Health Occupations	\$0	\$0	\$0	\$21,999	n/a	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$0	\$0	\$0	\$23,830	n/a	n/a	n/a
	11490 Vocational Education; Industrial Education B	\$32,058	\$67,157	\$57,558	\$90,139	181%	34%	57%
	11590 Other Vocational Education Programs	\$137,426	\$214,891	\$218,717	\$198,798	45%	-7%	-9%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$1,994	\$6,059	\$4,686	n/a	135%	-23%
	12210 Mental Disabilities; Mild Mental Disabilities	\$445,401	\$212,148	\$239,566	\$237,054	-47%	12%	-1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$226,746	\$216,935	\$258,174	n/a	14%	19%
	12350 Physical Impairment; Homebound	\$12,450	\$35,475	\$24,813	\$27,632	122%	-22%	11%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$80,785	\$206,715	\$208,191	\$243,464	201%	18%	17%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$3,266	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$17,745	\$0	\$0	\$2,269	-87%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$219,217	\$231,911	\$105,972	n/a	-52%	-54%
	12610 Learning Disability	\$0	\$0	\$0	\$136,304	n/a	n/a	n/a
	12810 Special Education Preschool	\$0	\$37,225	\$42,626	\$46,716	n/a	25%	10%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,110	\$685	\$545	\$540	-51%	-21%	-1%
	14100 Summer School Programs; Elementary	\$0	\$0	\$8,057	\$9,093	n/a	n/a	13%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$7,234	\$7,936	\$7,676	n/a	6%	-3%
	14300 Summer School Programs; High School	\$25,827	\$41,960	\$50,629	\$64,861	151%	55%	28%
	16100 Remediation Testing	\$1,903	\$10,655	\$0	\$4,075	114%	-62%	n/a
	16200 Preventive Remediation	\$14,888	\$66,772	\$23,331	\$24,154	62%	-64%	4%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$10,136	\$0	\$534	\$5,338	-47%	n/a	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$28,189	\$50,248	\$35,298	\$35,770	27%	-29%	1%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$114,832	\$100,619	\$75,983	n/a	-34%	-24%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$12,800	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$84,253	\$90,552	\$99,842	\$112,303	33%	24%	12%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$54,625	\$25,026	\$0	n/a	-100%	-100%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$632	\$10	\$0	n/a	-100%	-100%
	22220 Library/Media Services; School Library	\$134,094	\$150,803	\$141,650	\$145,121	8%	-4%	2%
	22230 Library/Media Services; Audiovisual	\$18,111	\$2,012	\$1,730	\$4,224	-77%	110%	144%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$39,266	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$456,024	\$713,404	\$715,166	\$868,885	91%	22%	21%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$127,830	\$207,619	\$164,920	\$116,607	-9%	-44%	-29%
	26497 2007 Account Code - Teachers Retirement Fund	\$204,369	\$376,804	\$417,301	\$220,449	8%	-41%	-47%
Student Academic Achievement Total		\$5,515,864	\$7,448,868	\$7,499,994	\$8,227,866	49%	10%	10%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$200,729	\$229,115	\$234,082	\$259,528	29%	13%	11%
	21230 Guidance Services; Appraisal Services	\$8,286	\$11,653	\$11,081	\$7,320	-12%	-37%	-34%
	21250 Guidance Services; Records Maintenance	\$1,905	\$0	\$0	\$535	-72%	n/a	n/a
	21310 Health Services; Service Area Direction	\$34,906	\$48,174	\$48,395	\$52,113	49%	8%	8%
	21390 Health Services; Other Health Services	\$142	\$0	\$0	\$0	-100%	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$5,990	\$3,040	\$3,000	\$19,109	219%	> 500%	> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$16,801	\$12,917	\$20,241	n/a	20%	57%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$50,515	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$50,097	\$58,077	\$56,753	\$67,305	34%	16%	19%
	23190 Board of Education; Other Governing Body Services	\$1,234	\$3,410	\$947	\$3,000	143%	-12%	217%
	23210 Executive Administration; Office of The Superintendent	\$120,902	\$182,489	\$151,359	\$190,043	57%	4%	26%
	25750 Personnel Services; Health Services	\$970	\$0	\$0	\$0	-100%	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$98,595	\$91,883	\$50,468	n/a	-49%	-45%

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Rensselaer Central School Corp (3815)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Instructional Support Total		\$425,161	\$651,354	\$610,417	\$720,176	69%	11%	18%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$8,954	\$6,032	\$15,058	\$28,759	221%	377%	91%
	23160 Board of Education; Promotion Expenses	\$236	\$57	\$80	\$0	-100%	-100%	-100%
	23230 Executive Administration; Staff Relations and Negotiations	\$270	\$1,522	\$1,959	\$3,295	> 500%	116%	68%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$10,500	\$41,630	\$26,778	n/a	155%	-36%
	25160 Fiscal Services; Financial Accounting	\$1,000	\$1,393	\$2,785	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$3,574	\$2,689	\$3,741	\$2,835	-21%	5%	-24%
	25195 Other Fiscal Services; Bank Account Service Charge	\$248	\$265	\$278	\$670	170%	152%	141%
	25196 Other Fiscal Services; Cash Change	\$500	\$0	\$0	\$100	-80%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$993	\$2,610	\$8,744	n/a	> 500%	235%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$14,610	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$990,409	\$1,481,965	\$1,383,435	\$1,558,602	57%	5%	13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$122,529	\$51,004	\$116,662	\$70,850	-42%	39%	-39%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$65,097	\$81,034	\$80,220	\$101,650	56%	25%	27%
	26499 2007 Account Code - Other	\$0	\$55,919	\$59,124	\$31,076	n/a	-44%	-47%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$366	\$5,626	\$599	\$5,859	> 500%	4%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$64,933	\$136,962	\$68,555	\$65,322	1%	-52%	-5%
	27010 Student Transportation; Service Area Direction	\$57,050	\$53,690	\$55,190	\$53,097	-7%	-1%	-4%
	27100 Student Transportation; Vehicle Operation	\$198,713	\$269,778	\$279,804	\$277,931	40%	3%	-1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$91,890	\$165,990	\$167,450	\$210,805	129%	27%	26%
	27400 Student Transportation; Purchase of School Buses	\$89,116	\$132,486	\$132,880	\$144,483	62%	9%	9%
	27500 Student Transportation; Insurance on Buses	\$26,535	\$24,270	\$14,145	\$15,945	-40%	-34%	13%
	27700 Student Transportation; Contracted Transportation Services	\$6,185	\$3,191	\$1,542	\$1,344	-78%	-58%	-13%
	27900 Student Transportation; Other Student Transportation Services	\$7,665	\$2,305	\$2,079	\$3,293	-57%	43%	58%
	27910 Student Transportation; Bus Driver Training	\$0	\$1,804	\$1,487	\$1,501	n/a	-17%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$225,984	\$321,595	\$297,620	\$296,858	31%	-8%	0%
	31400 Food Services Operations; Food Purchases	\$264,801	\$304,164	\$302,176	\$336,618	27%	11%	11%
	33100 Community Service Operations; Direction of Community Services	\$917	\$947	\$2,840	\$1,587	73%	68%	-44%
	33200 Community Recreation	\$26,758	\$30,906	\$22,453	\$15,200	-43%	-51%	-32%
	33400 Athletic Coaches	\$121,960	\$172,191	\$176,754	\$187,599	54%	9%	6%
	33910 High School Band Uniforms	\$20,250	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$9,996	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$25,027	\$35,928	\$52,665	\$108,543	334%	202%	106%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$38,202	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$2,483,778	\$3,355,205	\$3,285,821	\$3,559,342	43%	6%	8%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$358,028	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$0	\$15,453	n/a	n/a	n/a
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$76,809	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$109,671	\$302,082	\$567,758	n/a	418%	88%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$342	\$34,432	\$57,303	n/a	> 500%	66%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$6,210	\$0	\$5,594	n/a	-10%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$94,761	\$240,750	\$331,066	\$426,826	350%	77%	29%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$10,211	\$87,381	n/a	n/a	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$253,331	\$252,534	\$250,865	n/a	-1%	-1%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$765,000	\$1,084,000	\$1,087,000	\$1,089,000	42%	0%	0%
	54100 2007 Account Code - Veterans' Memorial Fund	\$6,060	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$21,183	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$1,321,841	\$1,694,303	\$2,017,325	\$2,500,180	89%	48%	24%
prorated								
	26491 2007 Account Code - PERF	\$42,657	\$47,619	\$49,716	\$23,973	-44%	-50%	-52%
	26492 2007 Account Code - Social Security	\$460,120	\$596,627	\$597,806	\$289,094	-37%	-52%	-52%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26493 2007 Account Code - Workmen's Compensation	\$1,714	\$71,175	\$57,906	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$458,568	\$834,446	\$913,160	\$440,015	-4%	-47%	-52%
	26496 2007 Account Code - Unemployment Compensation	\$138	\$20,480	\$16,382	\$11,548	> 500%	-44%	-30%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$70,701	\$122,186	\$110,738	\$48,535	-31%	-60%	-56%
prorated Total		\$1,033,898	\$1,692,534	\$1,745,707	\$813,165	-21%	-52%	-53%
Not Categorized								
	41200	\$113,869	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$113,869	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,333,458	\$8,782,670	\$8,880,548	\$8,874,329	40%	1%	0%	58.1%	59.2%	58.6%	56.1%
Student Instructional Support	\$487,868	\$761,961	\$715,287	\$770,577	58%	1%	8%	4.5%	5.1%	4.7%	4.9%
Overhead and Operational Nonoperational	\$2,637,374	\$3,603,330	\$3,546,102	\$3,675,644	39%	2%	4%	24.2%	24.3%	23.4%	23.2%
Not Categorized	\$1,321,841	\$1,694,303	\$2,017,325	\$2,500,180	89%	48%	24%	12.1%	11.4%	13.3%	15.8%
Grand Total	\$10,894,410	\$14,842,264	\$15,159,263	\$15,820,729	45%	7%	4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.6%	64.3%	63.3%	61.0%